United Nations ST/IC/2018/7

Secretariat

1 March 2018

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Education grant and related benefits**

I. General provisions

1. The policy provisions governing the education grant and related benefits are contained in staff regulation 3.2, staff rule 3.9, appendix B to the Staff Rules and administrative instruction ST/AI/2018/1. Staff members are strongly encouraged to review the above-mentioned policy framework before submitting a claim for payment or requesting an advance against the education grant and related benefits entitlement.

2. The purpose of the present circular is to inform staff members of the procedures applicable to the submission and processing of their claims for payment and/or requests for advance.

3. The forms required to submit a claim and/or a request for advance are contained in annex I to the present circular and are available online at https://iseek-newyork.un.org/forms/Allowances%20and%20Benefits. The maximum amounts of admissible educational expenses and maximum reimbursements are shown in annex II to the present circular, together with an example of how the grant is computed under the global sliding scale.

II. Requests for advances for the education grant and related benefits (ST/AI/2018/1, sect. 7)

4. Staff members who are entitled to the education grant and related benefits and who are required to pay all or a portion of the education fees at the beginning of the academic year may apply for an advance against their entitlement. They should do so by completing form P.45/EG (Education grant and related benefits: claim for payment and/or request for advance) (see annex I).

* The present circular is in effect until further notice and supersedes ST/IC/2014/12/Rev.1, ST/IC/2017/15 and ST/IC/2017/15/Corr.1.

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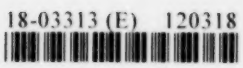

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Amount of the first-time advance and subsequent advances

5. When an advance is requested for the first time, the request must be accompanied by invoices or other official documentation from the educational institution attesting to the fees, including enrolment, tuition and any scholarship, bursary or similar grant. Based on the information provided by the educational institution, the amount of the advance will be 100 per cent of the anticipated amount of the education grant and the related benefits (i.e., reimbursement of the capital assessment fee and boarding assistance, where applicable).

6. For a subsequent school year, the advance will normally be 100 per cent of the amount paid for the previous year's education grant. In addition, an advance against boarding assistance and the reimbursement of the capital assessment fee may be paid based on submitted documentation. However, if lower admissible educational expenses are anticipated, the staff member should indicate the lower amount in the request for an advance. In such a case, the amount of the advance will be 100 per cent of the grant calculated on the basis of the revised expenses and the related benefits, where applicable. If higher admissible educational expenses are anticipated, the staff member may request an advance on the basis of the higher expenses. As in the case of a first advance, official documentation will be required from the educational institution attesting to the increased expenses.

Adjustments after the advance has been issued

7. If the anticipated admissible educational expenses on which the advance was based become higher after the advance is requested, an adjustment may be requested as soon as the staff member is informed of the higher charges. Should the anticipated admissible educational expenses become lower, the staff member must report that fact promptly so that the amount of the advance may be adjusted and any excess payment recovered.

Timeline for submission of requests for advances

8. When there is no claim for the previous academic year under the education grant or the special education grant scheme, a staff member may request an advance prior to or within four months after the beginning of the academic year. A staff member who becomes eligible for the education grant after the fourth month following the beginning of the school year may request an advance until three months before the end of the academic year. The request must be accompanied by invoices or other official documentation from the educational institution attesting to the fees.

9. When there is a claim for the previous academic year, the request for the advance should be presented in part IV of form P.45/EG, which should be submitted together with form P.41 (Certificate of attendance and costs and receipt for payments) in respect of the claim for the previous year (part III of form P.45/EG).

Settlement of claims and recovery of advances

10. If the advance is not cleared by settlement of the relevant education grant and related benefits claim for the previous year, it will be recovered from the staff member's salary in accordance with section 7.2 of administrative instruction ST/AI/2018/1. Recovery from staff members will normally take place automatically three months after the end of the academic year or before separation from service, whichever comes first.

11. No advances will be authorized for subsequent academic years until previous education grant advances granted under the education grant scheme or under the

special education grant scheme have been cleared by settlement of the relevant claim or repayment of the advance previously authorized.

Currency of the advances

12. Advances are normally payable in United States dollars at all duty stations except Geneva. For staff members whose duty station is Geneva, the advances will be payable in Swiss francs, as is the practice for emoluments. In all cases, the advance will be recorded in United States dollars.

III. Claims for payment of the education grant and related benefits (ST/AI/2018/1, sect. 8)

Timeline for submission of a claim for payment

13. Staff members should submit their claims for payment of the education grant and related benefits on form P.45/EG at the latest within two months upon completion of the academic year, within one month upon cessation of the child's full-time attendance or shortly before the staff member's date of separation from service.

Supporting documentation

14. Staff members must provide, along with their claim, written evidence of the child's attendance, education costs and the specific amounts they paid. Such evidence will be submitted on form P.41, which should be certified by the school. Staff members should request the school to retain a copy of form P.41 for a period of five years from the date of submission of the claim for audit and monitoring purposes.

15. When it is not possible to submit form P.41, staff members should submit a certificate of school attendance (form P.41/B) indicating the exact dates on which the school year began and ended and the dates of the child's attendance, together with school bills itemizing the various charges paid to the school, documentary proof of payment, including invoices, receipts or cancelled cheques and any other substantiating information requested on form P.41. The documents should be certified by a responsible official of the educational institution on its official stationery or on paper bearing its seal.

16. Submission of incorrect information, including any revision or alteration of the certified form P.41 or the certificate of attendance may be cause for administrative and/or disciplinary action.

17. Expenditures that are not paid to the educational institution and cannot therefore be certified on form P.41 by the institution as having been paid may be claimed by attaching to form P.45/EG an explanation of the nature of the expenditure and substantiating original documentation (for example, invoices, receipts or cancelled cheques). If the certificate, other documentation and accompanying receipts are not in one of the working languages of the United Nations, a translation into one of those languages must be attached.

Admissible expenses (ST/AI/2018/1, sect. 3.1)

18. Expenses for full-time school attendance admissible under section 3.1 of administrative instruction ST/AI/2018/1 are those that are paid directly to the school or are certified by the school as being necessary for school attendance.

Expenses for private tuition in the mother tongue

19. In addition to the expenses mentioned in paragraph 18 above, expenses for private tuition in the mother tongue are admissible when all the conditions of section 3.1 (c) of administrative instruction ST/AI/2018/1 are met.

20. A request for reimbursement for tuition in the mother tongue must be accompanied by:

(a) A certificate of tuition in the mother tongue (form P.41/A, Certificate of tuition in the mother tongue), certified by the educational institution or tutor. A certified copy of the form should be retained by the educational institution or tutor for a period of five years from the date of submission of the claim for payment for audit and monitoring purposes;

(b) Evidence to sufficiently document payments actually made, such as original cancelled cheques, copies of original cheques accompanied by bank statements to verify the payments made to the tutor or to the educational institution, money order receipts or bank transfer receipts accompanied by an explanatory affidavit. It should be noted that receipts or other written confirmation of cash payments are not acceptable as proof of payment;

(c) A certificate of full-time school attendance (form P.41, Certificate of attendance and costs and receipt for payments, or form P.41/B, Certificate of school attendance);

(d) In the case of private tuition, evidence that the tutor is certified in the language of instruction.

Boarding assistance (ST/AI/2018/1, sects. 2.5–2.8 and 4)

21. A lump sum of $5,000 per child per academic year is provided to eligible staff members who meet the conditions set out in sections 2.5 to 2.8 of ST/AI/2018/1. Eligible staff members who meet the conditions and wish to claim the lump sum for boarding assistance indicate so on form P.45/EG.

Attendance at an educational institution at the duty station

22. Where the educational institution is located beyond commuting distance from the area where the staff member is serving and, in the opinion of the Secretary-General, no school in that area would be suitable for the child, the lump sum for boarding is payable to eligible staff members provided that all other conditions are met. The decision to exceptionally allow payment of boarding assistance for attendance at a school beyond commuting distance from the area where the staff member is serving and where no school in that area would be suitable for the child shall be made by the Office of Human Resources Management.

C. Scholarships, bursaries or similar grants (ST/AI/2018/1, sect. 3.5)

23. Staff members are required to disclose all scholarships, bursaries or similar grants on form P.45/EG. Financial assistance in the form of a scholarship, bursary or similar grant received directly from or through the educational institution should be certified on form P.41.

24. As provided in section 3.5 of administrative instruction ST/AI/2018/1, the amount of the scholarship, bursary or similar grant is initially applied towards the non-admissible expenses reflected on form P.41 or form P.45/EG.

25. If the amount of the scholarship, bursary or similar grant does not exceed the non-admissible educational expenses, the education grant is calculated on the basis of the total admissible expenses.

26. If the amount of the scholarship, bursary or similar grant exceeds the non-admissible expenses, the excess amount is deducted from the admissible expenses. The education grant is then calculated on the basis of the remaining admissible expenses. Any remaining balance is deducted from the education grant-related benefits.

IV. Death of a staff member after the beginning of the school year (ST/AI/2018/1, sects 6.4 and 9.2)

27. Staff rule 3.9 (f) and sections 6.4 and 9.2 of administrative instruction ST/AI/2018/1 provide that when a staff member dies while in service at or after the beginning of the academic year, the amount of the grant and related benefits for that academic year will not be prorated and the entitlement to education grant travel, if any, will continue until the end of the school year and may be authorized for travel between the educational institution and the duty station or another location, subject to the maximum expenses allowed under section 9.3 of the instruction.

28. As a result:

(a) There will be no prorating or disqualification in respect of any element of the education grant and related benefits to which the staff member would have been entitled had he or she lived to the end of the academic year, including boarding assistance and education grant travel where applicable;

(b) When processing the separation personnel action form or form P.35 (Personnel payroll clearance action), as applicable, there should be no automatic recovery, which would have resulted from prorating the amount of the grant and related benefits based on a period of service shorter than the normal academic year;

(c) All relevant forms may be completed by the surviving spouse or the legal representative of the child for whom the education grant and related benefits or education grant travel is paid, or by the child if he or she is 18 years of age or older.

V. Travel arrangements and claims (ST/AI/2018/1, sect. 9)

29. Only staff members who are eligible to receive boarding assistance may request education grant travel. The conditions for education grant travel are set out in section 9 of administrative instruction ST/AI/2018/1.

30. Education grant travel should be requested in Umoja. When the request is approved, a travel authorization will be issued specifying the academic year to which the travel is related and the mode, route and dates of travel.

31. Staff members should not make a direct purchase of the travel tickets without specific prior authorization.

32. If it is not possible for the child to travel to the duty station on education grant travel, the staff member or his or her spouse may undertake return travel at the expense of the Organization between the duty station and the place of study of one child, subject to the conditions set out in section 9.5 and 9.6 of administrative instruction ST/AI/2018/1. Except for staff members assigned to non-family duty stations, in the case of a staff member with two or more children entitled to education grant travel, both the staff member and his or her spouse may undertake return travel

at the expense of the Organization, subject to the same conditions. Pursuant to section 12 of administrative instruction ST/AI/2013/3, or as amended, regarding official travel, for the purposes of education grant travel by air, staff members may opt for a lump-sum payment. Staff members opting for the lump-sum payment should follow the procedures for the exercise of the lump-sum option for travel by air set out in paragraphs 8 to 14 of information circular ST/IC/2001/43, or as amended.

33. Staff members must submit an expense report in Umoja within two weeks of completion of the education grant travel.

34. If a child exercised education grant travel in a previous academic year, no new education grant travel will be authorized before the claim for the prior travel has been approved.

Annex I

Forms to be used in the preparation of claims for the education grant and the special education grant

The following forms required to submit a claim related to the education grant are included in the present annex for ease of reference of staff members:

Form P.41	Certificate of attendance and costs and receipt for payments
Form P.41/A	Certificate of tuition in the mother tongue
Form P.41/B	Certificate of school attendance (to be used only when it is not possible to submit form P.41)
Form P.41/D	Certificate of attendance in summer courses
Form P.45/EG	Education grant and related benefits: claim for payment and/or request for advance

UNITED NATIONS NATIONS UNIES

CERTIFICATE OF ATTENDANCE AND COSTS AND RECEIPT FOR PAYMENTS

A. TO BE COMPLETED BY THE UNITED NATIONS STAFF MEMBER *(complete items 1-4)*

1. Name of staff member *(parent)*: 2. UN index number: 3. Name of child *(student)*: 4. Child's date of birth: *(dd/mm/yyyy)*

B. TO BE FULLY COMPLETED BY EDUCATIONAL INSTITUTIONS ONLY

To: Educational institutions attended by a child of a United Nations staff member

For your information, staff members of the United Nations are entitled, under certain conditions, to an education grant or special education grant. This form has been devised to assist in determining their entitlements and in establishing the amount of the grant. Your cooperation in completing this form will be much appreciated. Please note that the information on this form shall cover **one academic year only**.

Please return the original to the staff member and retain a copy for your files. This may also facilitate confirmation of the information which is performed by the United Nations on a periodic and routine basis.

1. The **academic year** began: _____ *(day, month, year)*	and ended: _____ *(day, month, year)*		
2. The **student attended** from: _____ *(day, month, year)*	to: _____ *(day, month, year)*		
3. Was the student in **full time attendance**? ☐ Yes ☐ No	Remarks:		
4. The student was in **grade/level/class/form**:		5. Student **ID No.**:	
6. Were all **textbooks** provided by the school at no additional cost?	☐ Yes ☐ No		
5. If the institution provided **food and lodging** to student, is the corresponding expense included in the tuition?	☐ Yes ☐ No	If yes, the cost was	
6. If the institution charged for a **lunch programme,** is the corresponding expense included in the tuition?	☐ Yes ☐ No	If yes, the cost was	
7. If daily group **transportation** was provided by or through the institution, is the corresponding expense included in the tuition?	☐ Yes ☐ No	If yes, the cost was	
8. Did the institution charge a fee to fund the construction, upgrade, refurbishment and maintenance of the buildings? (Such fees may be known as capital assessment fee, building levy/fund/fee, capital levy/fund/fee, first-time parent fee, incorporation fee or development fee.)	☐ Yes ☐ No	If yes, the cost was	
9. Was the child's enrolment or continued enrolment conditional upon the payment of the above fee?	☐ Yes ☐ No	If yes, the cost was	

10. The institution charged the following **expenses** *(please indicate the currency)*:

(a) **Enrollment-related fee** _____ (b) **Tuition** _____ (c) **Special teaching** _____ (d) **Special equipment** _____

(e) List **other mandatory expenses** charged by the institution (e.g., lunch, material, lab equipment, etc.). Provide a brief description of the expenses and indicate the amounts charged:*

(f) List any **optional expenses** elected by the student:*

11. If applicable, the amount of **non-UN scholarship, grant(s) or any financial assistance received by the child or the staff member** *(excluding loans)*:

12. The UN staff member (parent) made the following **payments** *(including loan payments)* to the institution:*

Enrollment-related fee (indicate currency, amount and date)	*Tuition (indicate currency, amount and date)*	*Special teaching (indicate currency, amount and date)*	*Special equipment (indicate currency, amount and date)*
Other mandatory expenses (indicate type of expense, currency, amount and date)	*Optional expenses (indicate type of expense, currency, amount and date)*		

13. School name and address:

14. Telephone No.:

15. Fax No.:

16. Email address:

15. Name and title of officer authorized to sign on behalf of the educational institution:

16. Signature of officer:

Date:

17. Seal of educational institution:

*If necessary, please itemize on a separate attached sheet and ensure that it is initialled by the signatory.

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UNITED NATIONS NATIONS UNIES		CERTIFICATE OF TUITION IN THE MOTHER TONGUE ATTESTATION CONCERNANT L'ÉTUDE DE LA LANGUE MATERNELLE

Name of child / *Nom de l'enfant*	Name of staff member / *Nom du fonctionnaire*	ID # / *Numéro de la carte d'identité*

To: Educational institution or tutor

Staff members of the United Nations are entitled, under certain conditions, to payment of an education grant. Subject to some requirements, the cost of tuition in the mother tongue is taken into account for the purposes of the grant. This form has been devised to assist in determining the costs incurred by the staff member for such tuition and must be accompanied by cancelled cheques or copies of original cheques accompanied by bank statements. Your cooperation in completing this form will be much appreciated. Please return the original to the staff member and retain a copy for your files. This may also facilitate confirmation of the information, which is performed by the United Nations on a periodic and routine basis.

Destinataires : L'établissement d'enseignement ou le professeur

Les fonctionnaires de l'ONU ont droit, sous réserve de certaines conditions, à une indemnité pour frais d'études. Sous réserve aussi de diverses conditions, le coût de l'enseignement de la langue maternelle entre en ligne de compte pour le calcul de l'indemnité. La présente formule a pour objet de déterminer les frais que cet enseignement a entraînés pour le fonctionnaire. Vous devez y joindre les chèques payés et oblitérés ou une copie des chèques originaux accompagnée des relevés bancaires correspondants. Le concours que vous prêterez en remplissant le formulaire sera vivement apprécié. Veuillez retourner l'original au fonctionnaire de l'ONU et conserver un double dans vos dossiers. Ce formulaire pourra aussi aider l'ONU dans ses vérifications ordinaires périodiques.

This is to certify that (child's name) _____ received tutoring in the _____ language
Je certifie que (nom de l'enfant) *a suivi des cours de* *(langue enseignée)*

during the period from (day/month/year) _____ until (day/month/year) _____.
pendant la période du (jour/mois/année) *au (jour/mois/année)*

He/she was taught / *L'enfant a suivi des cours*

daily/*chaque jour* _____ (yes/no) *(oui/non)* from/*de* _____ (am/pm) *(heures)* to/*à* _____ (am/pm) *(heures)*, or/*ou*
weekly/*chaque semaine* _____ (No. of days/*nombre de jours*) from/*de* _____ (am/pm) *(heures)* to/*à* _____ (am/pm) *(heures)*, or/*ou*
monthly/*chaque mois* _____ (No. of days/*nombre de jours*) from/*de* _____ (am/pm) *(heures)* to/*à* _____ (am/pm) *(heures)*.

Total number of lessons for the year: _____.
Nombre total de leçons durant l'année:

The tuition was on a group ☐ or individual ☐ basis (please check one). The tuition fees were _____ per hour/lesson.
S'est-il agi de cours collectifs ☐ *ou de leçons particulières?* ☐ *Le tarif a été de* *l'heure/la leçon.*

(For instruction by a private tutor, please attach evidence of your certification as a teacher of the language of instruction)
(Dans le cas de leçons particulières, joindre votre certificat d'aptitude à l'enseignement de la langue concernée)

(Please attach a brief statement on the child's linguistic ability in this language)
(Veuillez joindre une brève description des capacités de l'enfant dans la langue enseignée)

Payments were made by the staff member to the institution or tutor as follows:
Le fonctionnaire a acquitté à l'établissement ou au professeur les montants ci-après :

Currency, amount and date *Monnaie, montant et date*	Currency, amount and date *Monnaie, montant et date*	Currency, amount and date *Monnaie, montant et date*	Currency, amount and date *Monnaie, montant et date*

IMPORTANT: PLEASE COMPLETE ALL SECTIONS AND ENSURE THAT ANY ATTACHMENTS OR CORRECTIONS ARE INITIALLED BY THE SIGNATORY. FOR PRIVATE TUTORS, PLEASE PROVIDE EVIDENCE OF CERTIFICATION IN THE LANGUAGE OF INSTRUCTION.

VEILLEZ À COMPLÉTER TOUTES LES SECTIONS ET À CE QUE TOUTE PIÈCE JOINTE OU CORRECTION SOIT PARAPHÉE PAR LE SIGNATAIRE. DANS LE CAS DE LEÇONS PARTICULIÈRES, JOINDRE VOTRE CERTIFICAT D'APTITUDE À L'ENSEIGNEMENT DE LA LANGUE CONCERNÉE.

SEAL of educational institution (if applicable) *CACHET de l'établissement d'enseignement (le cas échéant)*	Name and title of officer signing on behalf of institution or of tutor/ *Nom et qualité de l'administrateur ayant la signature ou du professeur*	
	SIGNATURE:	
	School address/*Adresse de l'établissement*	Telephone No./*Numéro de téléphone* (home/*domicile*): (work/ *bureau*):
	Tutor's address/*Adresse du professeur*	

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UNITED NATIONS NATIONS UNIES

Certificate of school attendance

For the academic year

(Please type or print all information legibly)

This is to certify that _____
(Name of child)

son/daughter of _____
(Name of staff member)

was in full-time attendance at _____
(School/college/university)

and regularly attended class in _____ grade
(Form, level or class)

from _____ to _____
(Day) (Month) (Year) *(Day) (Month) (Year)*

The actual school year began on _____
(Day) (Month) (Year)

and ended on _____
(Day) (Month) (Year)

Signature: _____

SEAL OF
EDUCATIONAL INSTITUTION

_____
Name and title of officer
signing on behalf of educational institution

Date: _____
Place: _____

For United Nations use only

Name of staff member	Index No	Dept /Div /Office

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UNITED NATIONS NATIONS UNIES

Certificate of attendance in summer courses

For the academic year

(Please type or print all information legibly)

This is to certify *that* _____
(Name of child)

son/daughter of _____
(Name of staff member)

was **required to attend a summer course/summer courses as a prerequisite** for further attendance during the subsequent regular school year **and** for the school's regular diploma at

attendance at _____
(School/college/university)

The student's level of instruction was _____
(Grade/class/form/level)

The summer course[s] attended was/were:

(a) _____
(b) _____
(c) _____
(d) _____

from _____ to _____
(Day) (Month) (Year) *(Day) (Month) (Year)*

The actual school year began on _____
(Day) (Month) (Year)

and ended on _____
(Day) (Month) (Year)

Signature: _____

SEAL OF
EDUCATIONAL INSTITUTION

_____
Name and title of officer
signing on behalf of the educational institution

Date: _____
Place: _____

For United Nations use only

Name of staff member	Index No	Dept /Div /Office

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UNITED NATIONS NATIONS UNIES

EDUCATION GRANT AND RELATED BENEFITS
CLAIM FOR PAYMENT AND/OR REQUEST FOR ADVANCE

INSTRUCTIONS: When submitting a claim for payment and/or a request for advance, you must complete parts I and II of this form. In addition, please complete:

- Part III if you are submitting a claim for payment of the education grant and related benefits and/or
- Part IV if you are submitting a request for an advance against the education grant and related benefits.

For each child, attach documentation to substantiate the amounts requested/claimed.

I. REQUEST/CLAIM AND CERTIFICATION

☐ I request an advance against the education grant and related benefits for the academic year 20 to 20 AND/OR

☐ I claim the education grant and related benefits for the academic year 20 to 20

I understand:

- That any advance will be recovered from my salary if a claim for payment is not submitted within the set deadline;
- My obligation to retain for five years the supporting documentation in its original form or scanned copies certified as seen by a UN official and to submit it upon request for monitoring and compliance purposes;
- My obligation to promptly inform the Organization of any changes in the information or estimates provided in support of my request/claim;
- That the Organization may conduct a compliance review of my requests or claims;
- The consequences of submitting incomplete, unsubstantiated or false information, as discussed in section 10.4 of ST/AI/2018/1.

I attest:

- To the correctness of the information provided herewith;
- That I have disclosed all scholarships, bursaries or similar grants received from the school or any other entity in respect of the child/children;
- That no other education grant is being paid in respect of the child/children for the periods indicated;
- The child for whom I am claiming boarding assistance does not reside with his/her other parent. *(if applicable)*

I authorize the United Nations to contact the educational institution directly and to request any information or documentation related to the present request and/or claim.

Signature of staff member: ..... Date: _____ _____ (dd/mm/yyyy)

*** Please note that for the claim to be valid, it must be submitted on a double-sided form.**

UNITED NATIONS		CLAIM FOR PAYMENT OF EDUCATION GRANT AND RELATED BENEFITS AND/OR ADVANCE AGAINST THE EDUCATION GRANT AND RELATED BENEFITS

II. Staff member: ***(parts I and II must be completed)***

Last name of staff member	First	Middle initial	Index No.	Level	Dept. or Div.	Ext.	Room No.
Type of appointment	Expiry date	Entrance on duty date (day/month/year)		Home country	Duty station		Type of U.S. visa
Is the child's other parent a staff member of the United Nations common system?	☐ Yes ☐ No			If yes, is the other parent requesting an advance/claiming education grant as well?			☐ Yes ☐ No

Child's name			
Date of birth (day/month/year)			
Name of school or university attended			
Location of school (city, country)			
Level of instruction (class or grade)			

III. Claim for education grant and related benefits

Academic year (from – to)	Day/month/year – day/month/year	Day/month/year – day/month/year	Day/month/year – day/month/year
Child attended school (from – to) (attach form P.41/B)	Day/month/year – day/month/year	Day/month/year – day/month/year	Day/month/year – day/month/year
Actual cost (attach form P.41 and/or other receipts)	Currency and amount	Currency and amount	Currency and amount
Tuition in mother tongue (attach form P.41/A)	Currency and amount	Currency and amount	Currency and amount
Other private tuition	Currency and amount	Currency and amount	Currency and amount
Scholarship, bursary and similar grant	Currency and amount	Currency and amount	Currency and amount
Boarding assistance	Check box ☐	Check box ☐	Check box ☐
Child was boarding (from – to)	Day/month/year – day/month/year	Day/month/year – day/month/year	Day/month/year – day/month/year
Capital assessment fee	Currency and amount	Currency and amount	Currency and amount

IV. Request for advance against the education grant and related benefits

Academic year (from – to)	Day/month/year – day/month/year	Day/month/year – day/month/year	Day/month/year – day/month/year
Education grant (see ST/IC/2018/7, paras. 4–9)	US$	US$	US$

FOR OFFICIAL USE OF OHRM

School location	DUTY STN ☐ HOME CTRY ☐ OTHER CTRY ☐	DUTY STN ☐ HOME CTRY ☐ OTHER CTRY ☐	DUTY STN ☐ HOME CTRY ☐ OTHER CTRY ☐
Admissible cost			
Maximum entitlement (if prorated)			
Advance requested in part IV authorized			

Staff member entitled as above. For the ASG, OHRM: (print name and SIGN)	Date:

P.45/EG (2-18)

Annex II

Education grant entitlements — global sliding scale

(United States dollars)

Amount of admissible expenses — claim amount bracket	*Reimbursement rate (percentage)*	*Maximum reimbursement amount*
0–11 600	86	9 976
11 601–17 400	81	4 698
17 401–23 200	76	4 408
23 201–29 000	71	4 118
29 001–34 800	66	3 828
34 801–40 600	61	3 538
40 601 and above	0	0
Maximum total		**30 566**

Example:

If a staff member claims $35,000 of admissible expenses, the grant will be computed as follows:

The first $11,600 will be reimbursed at 86 per cent	9 976
From $11,601 to $17,400, the reimbursement rate will be 81 per cent	4 698
From $17,401 to $23,200, the reimbursement rate will be 76 per cent	4 408
From $23,201 to $29,000, the reimbursement rate will be 71 per cent	4 118
From $29,001 to $34,800, the reimbursement rate will be 66 per cent	3 828
From $34,800 to $35,000, the reimbursement rate will be 61 per cent	121
Total	**27 149**

For a claim of $35,000, the staff member would receive an education grant of $27,150.

United Nations ST/IC/2018/8

Secretariat

1 March 2018

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Special education grant and the related benefit for children with a disability**

I. General provisions

1. The policy provisions governing the special education grant and the related benefit are contained in staff regulation 3.2 (d), staff rule 3.9 (j), appendix B to the Staff Rules and administrative instruction ST/AI/2018/2. Staff members are strongly encouraged to review the above-mentioned policy framework before submitting a claim for payment or requesting an advance against the special education grant and related benefit entitlement.

2. The purpose of the present circular is to inform staff members of the procedures applicable to the submission and processing of their claims for payment and/or requests for advances.

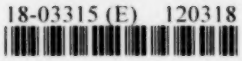
3. The forms required to submit a claim or a request for advance are contained in annex I to the present circular and are available online at https://iseek-newyork.un.org/forms/Allowances%20and%20Benefits. Annex II provides information on the overall maximum amounts of the special education grant and maximum entitlements for reimbursement of equipment and textbooks.

II. Requests for advances for the special education grant and the related benefit (ST/AI/2018/2, sect. 9)

4. Staff members who are entitled to the special education grant and the related benefit and who are required to pay all or a portion of the education fees at the beginning of the academic year may apply for an advance against their entitlement. They should do so by completing form P.45/SEG (Special education grant and related benefit: claim for payment and/or request for advance) (see annex I). Requests for advances for the special education grant and the related benefit must be accompanied

* The present circular will be in effect until further notice and supersedes ST/IC/2014/12/Rev.1, ST/IC/2017/15 and ST/IC/2017/15/Corr.1, which included the provisions applicable to the special education grant for children with a disability.

18-03315 (E) 120318



Please recycle

by invoices or other official documentation from the educational institution attesting to the school fees, including enrolment, tuition, full board, if applicable, and any scholarship, bursary or similar grant or special benefit.

Amount of the advance

5. The amount of the advance will be 100 per cent of the anticipated amount of the special education grant and the related benefit (i.e., reimbursement of the capital assessment fee), based on the information and documentation provided.

Adjustments after the advance has been issued

6. If the anticipated expenses on which the advance was based become higher after the advance is requested, an adjustment may be requested as soon as the staff member is informed of the higher charges. Should the anticipated expenses become lower, the staff member must report that fact promptly so that the amount of the advance may be adjusted and any excess payment recovered.

Timeline for submission of requests for advances

7. When there is no claim for the previous academic year under the education grant or the special education grant scheme, a staff member may request an advance prior to or within four months after the beginning of the school year. A staff member who becomes eligible for the special education grant after the fourth month following the beginning of the school year may request an advance until three months before the end of the academic year. The request must be accompanied by invoices or other official documentation from the educational institution attesting to the school fees.

8. When there is a claim for the previous academic year, the request for the advance should be presented in part IV of form P.45/SEG, which should be submitted together with form P.41 (Certificate of attendance and costs and receipt for payments) in respect of the claim for the previous year (part III of form P.45/SEG).

Settlement of claims and recovery of advances

9. If the advance is not cleared by settlement of the relevant special education grant and related benefit claim for the previous year, it will be recovered from the staff member's salary in accordance with section 9.2 of administrative instruction ST/AI/2018/2. Recovery from staff members will normally take place automatically three months after the end of the academic year or before separation from service, whichever comes first.

10. No advances will be authorized for subsequent academic years until previous advances granted under the education grant scheme or under the special education grant scheme have been cleared by settlement of the relevant claim or repayment of the advance previously authorized.

Currency of the advances

11. Advances are normally payable in United States dollars at all duty stations except Geneva. For staff members whose duty station is Geneva, advances will be payable in Swiss francs, as is the practice for emoluments. In all cases, the advance will be recorded in United States dollars.

III. Claims for payment of the special education grant and the related benefit (ST/AI/2018/2, sect. 10)

Timeline for submission of a claim for payment

First-time claim

12. In order for a child to be recognized as having a disability, the staff member must provide a medical report and relevant supporting documents attesting to the disability that gives rise to the claim for payment of the special education grant and the related benefit. Staff members should contact their human resources partners to receive advice on the documents to be submitted and the procedure for submission to the Medical Director or designated medical officer, who will determine the acceptability of the request and the date on which the entitlement should be reviewed on medical grounds.

Following claims

13. Staff members should submit their claims for payment of the special education grant and the related benefit on form P.45/SEG.

14. When the child is in school attendance, the claim should be submitted, at the latest, within two months upon completion of the academic year, within one month upon cessation of the child's full-time attendance or shortly before the date of separation from service.

15. When the child is not in school attendance, such claims should be submitted annually within one month of the end of the standard academic year in the staff member's duty station or shortly before the staff member's date of separation from service.

16. The staff member is also required to certify on form P.45/SEG that he or she has exhausted all other sources of benefits that may be available for the education and training of the child, including those that may be obtained from State and local governments and from the United Nations contributory medical insurance plans. The amount of the expenses used as the basis for the calculation of the special education grant is reduced by the amount of any benefits to which the staff member is entitled.

17. Staff members must provide, along with their claim, written evidence of the child's attendance, education costs and the specific amounts they paid. Such evidence will be submitted on form P.41, which should be certified by the school. Staff members should request the school to retain a copy of form P.41 for a period of five years from the date of submission of the claim, for audit and monitoring purposes.

18. When it is not possible to submit form P.41, the staff member should submit a certificate of school attendance (form P.41/B) indicating the exact dates on which the school year began and ended and the dates of the child's attendance, together with school bills itemizing the various charges paid to the school, documentary proof of payment, including invoices, receipts or cancelled cheques, and any other substantiating information requested in form P.41. These documents should be certified by a responsible official of the educational institution on its official stationery or on paper bearing its seal.

19. Submission of incorrect information, including any revision or alteration of the certified P.41 form or the certificate of attendance, may be cause for administrative and/or disciplinary action.

20. Expenditures that are not paid to the educational institution and cannot therefore be certified on form P.41 by the institution as having been paid may be claimed by attaching to form P.45/SEG an explanation of the nature of the expenditure and substantiating original documentation (for example, invoices, receipts or cancelled cheques). If the certificate, other documentation and accompanying receipts are not in one of the working languages of the United Nations, a translation into one of those languages must be attached.

Admissible expenses (ST/AI/2018/2, sect. 5)

21. Admissible expenses are determined on the basis of the criteria contained in section 5 of administrative instruction ST/AI/2018/2. Expenses for full-time school attendance admissible under section 5.1 of the instruction are those that are paid directly to the school or a certified professional providing the required special teaching and special training.

22. Where applicable, boarding expenses are included in the admissible expenses and reimbursed, at the actual cost, within the overall maximum ceiling of $45,600.

Special benefits (ST/AI/2018/2, sect. 6.5)

23. Staff members are required to disclose on form P.45/SEG all special benefits that may be available to them for the education and training of the child, including those provided by State and local governments and medical insurance plans. As provided in section 6.5 of administrative instruction ST/AI/2018/2, the amount of admissible educational expenses is reduced by the amount of any special benefits.

Scholarships, bursaries or similar grants (ST/AI/2018/2, sect. 6.6)

24. Staff members are required to disclose all scholarships, bursaries or similar grants on form P.45/SEG. Financial assistance in the form of a scholarship, bursary or similar grant received directly from or through the educational institution should be certified on form P.41.

25. As provided in section 6.6 of administrative instruction ST/AI/2018/2, the amount of the scholarship, bursary or similar grant is initially applied towards the non-admissible expenses reflected on form P.41 or form P.45/SEG.

26. If the amount of the scholarship, bursary or similar grant does not exceed the non-admissible educational expenses, the special education grant is calculated on the basis of the total admissible expenses.

27. If the amount of the scholarship, bursary or similar grant exceeds the non-admissible expenses, the excess amount is deducted from the admissible expenses. The special education grant is then calculated on the basis of the remaining admissible expenses.

IV. Death of a staff member after the beginning of the school year (ST/AI/2018/2, sect. 8.4)

28. Section 8.4 of administrative instruction ST/AI/2018/2 provides that when a staff member dies while in service at or after the beginning of the academic year, the amount of the grant and the related benefit for that academic year will not be prorated. The entitlement to education grant travel, if any, will continue until the end of the school year and may be authorized for travel between the educational institution and

the duty station or another location, subject to the maximum expenses allowed under section 11.1 of the instruction.

29. As a result:

(a) There will be no prorating or disqualification in respect of any element of the special education grant and the related benefit to which the staff member would have been entitled had he or she lived to the end of the academic year, including education grant travel;

(b) When processing the separation personnel action form or form P.35 (Personnel payroll clearance action), as applicable, there should be no automatic recovery, which would have resulted from prorating the amount of the grant and the related benefit based on a period of service shorter than the normal school year;

(c) All relevant forms may be completed by the surviving spouse or the legal representative of the child for whom the special education grant and the related benefit or education grant travel is paid, or by the child if he or she is 18 years of age or older.

V. Travel arrangements and claims (ST/AI/2018/2, sect. 11)

30. The provisions of paragraphs 30 to 34 of ST/IC/2018/7 should be followed when making a claim under the special education grant and related benefit entitlement. They are reproduced below for ease of reference:

(a) Education grant travel should be requested in Umoja. When the request is approved, a travel authorization will be issued specifying the academic year to which the travel is related and the mode, route and dates of travel;

(b) Staff members should not make a direct purchase of the travel tickets without specific prior authorization;

(c) If it is not possible for the child to travel to the duty station on education grant travel, the staff member or his or her spouse may undertake return travel at the expense of the Organization between the duty station and the place of study of one child, subject to the conditions set out in sections 9.5 and 9.6 of administrative instruction ST/AI/2018/1. Except for staff members assigned to non-family duty stations, in the case of a staff member with two or more children entitled to education grant travel, both the staff member and his or her spouse may undertake return travel at the expense of the Organization, subject to the same conditions. Pursuant to section 12 of administrative instruction ST/AI/2013/3, or as amended, regarding official travel, for the purposes of education grant travel by air, staff members may opt for a lump-sum payment. Staff members opting for the lump-sum payment should follow the procedures for the exercise of the lump-sum option for travel by air set out in paragraphs 8 to 14 of information circular ST/IC/2001/43, or as amended;

(d) Staff members must submit an expense report in Umoja within two weeks of completion of the education grant travel;

(e) If a child exercised education grant travel in a previous academic year, no new education grant travel will be authorized before the claim for the prior travel has been approved.

Annex I

Forms to be used in the preparation of claims for the special education grant

The following forms required to submit a claim related to the special education grant are included in the present annex for ease of reference of staff members:

Form P.41	Certificate of attendance and costs and receipt for payments
Form P.41/A	Certificate of tuition in the mother tongue
Form P.41/B	Certificate of school attendance (to be used only when it is not possible to submit form P.41)
Form P.41/C	Certificate of prescribed textbooks and receipt for amount paid
Form P.41/D	Certificate of attendance in summer courses
Form P.45/SEG	Special education grant and related benefit: claim for payment and/or request for advance

UNITED NATIONS NATIONS UNIES

CERTIFICATE OF ATTENDANCE AND COSTS AND RECEIPT FOR PAYMENTS

A. TO BE COMPLETED BY THE UNITED NATIONS STAFF MEMBER *(complete items 1-4)*

1. Name of staff member *(parent)*: 2. UN index number: 3. Name of child *(student)*: 4. Child's date of birth: *(dd/mm/yyyy)*

B. TO BE FULLY COMPLETED BY EDUCATIONAL INSTITUTIONS ONLY

To: Educational institutions attended by a child of a United Nations staff member

For your information, staff members of the United Nations are entitled, under certain conditions, to an education grant or special education grant. This form has been devised to assist in determining their entitlements and in establishing the amount of the grant. Your cooperation in completing this form will be much appreciated. Please note that the information on this form shall cover **one academic year only**.

Please return the original to the staff member and retain a copy for your files. This may also facilitate confirmation of the information which is performed by the United Nations on a periodic and routine basis.

1. The **academic year** began: _____ *(day, month, year)* and ended: _____ *(day, month, year)*			
2. The **student attended** from: _____ *(day, month, year)* to: _____ *(day, month, year)*			
3. Was the student in **full time attendance**? ☐ Yes ☐ No Remarks:			
4. The student was in **grade/level/class/form**:		5. Student **ID No.**	
6. Were all **textbooks** provided by the school at no additional cost?	☐ Yes ☐ No		
5. If the institution provided **food and lodging** to student, is the corresponding expense included in the tuition?	☐ Yes ☐ No	If yes, the cost was	
6. If the institution charged for a **lunch programme,** is the corresponding expense included in the tuition?	☐ Yes ☐ No	If yes, the cost was	
7. If daily group **transportation** was provided by or through the institution, is the corresponding expense included in the tuition?	☐ Yes ☐ No	If yes, the cost was	
8. Did the institution charge a fee to fund the construction, upgrade, refurbishment and maintenance of the buildings? (Such fees may be known as capital assessment fee, building levy/fund/fee, capital levy/fund/fee, first-time parent fee, incorporation fee or development fee.)	☐ Yes ☐ No	If yes, the cost was	
9. Was the child's enrolment or continued enrolment conditional upon the payment of the above fee?	☐ Yes ☐ No	If yes, the cost was	

10. The institution charged the following **expenses** *(please indicate the currency)*:

(a) **Enrolment-related fee** _____ (b) **Tuition** _____ (c) **Special teaching** _____ (d) **Special equipment** _____

(e) List **other mandatory expenses** charged by the institution (e.g., lunch, material, lab equipment, etc.). Provide a brief description of the expenses and indicate the amounts charged:*

(f) List any **optional expenses** elected by the student:*

11. If applicable, the amount of **non-UN scholarship, grant(s) or any financial assistance received by the child or the staff member** *(excluding loans)*:

12. The UN staff member (parent) made the following **payments** *(including loan payments)* to the institution:*

Enrolment-related fee (indicate currency, amount and date)	*Tuition (indicate currency, amount and date)*	*Special teaching (indicate currency, amount and date)*	*Special equipment (indicate currency, amount and date)*
Other mandatory expenses (indicate type of expense, currency, amount and date)	*Optional expenses (indicate type of expense, currency, amount and date)*		

13. School name and address:

14. Telephone No.:

15. Fax No.:

16. Email address:

15. Name and title of officer authorized to sign on behalf of the educational institution:

16. Signature of officer:

Date:

17. Seal of educational institution:

*If necessary, please itemize on a separate attached sheet and ensure that it is initialled by the signatory.

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UNITED NATIONS NATIONS UNIES		CERTIFICATE OF TUITION IN THE MOTHER TONGUE ATTESTATION CONCERNANT L'ÉTUDE DE LA LANGUE MATERNELLE	
Name of child / *Nom de l'enfant*		Name of staff member / *Nom du fonctionnaire*	ID # / *Numéro de la carte d'identité*

To: Educational institution or tutor

Staff members of the United Nations are entitled, under certain conditions, to payment of an education grant. Subject to some requirements, the cost of tuition in the mother tongue is taken into account for the purposes of the grant. This form has been devised to assist in determining the costs incurred by the staff member for such tuition and must be accompanied by cancelled cheques or copies of original cheques accompanied by bank statements. Your cooperation in completing this form will be much appreciated. Please return the original to the staff member and retain a copy for your files. This may also facilitate confirmation of the information, which is performed by the United Nations on a periodic and routine basis.

Destinataires : L'établissement d'enseignement ou le professeur

Les fonctionnaires de l'ONU ont droit, sous réserve de certaines conditions, à une indemnité pour frais d'études. Sous réserve aussi de diverses conditions, le coût de l'enseignement de la langue maternelle entre en ligne de compte pour le calcul de l'indemnité. La présente formule a pour objet de déterminer les frais que cet enseignement a entraînés pour le fonctionnaire. Vous devez y joindre les chèques payés et oblitérés ou une copie des chèques originaux accompagnée des relevés bancaires correspondants. Le concours que vous prêterez en remplissant le formulaire sera vivement apprécié. Veuillez retourner l'original au fonctionnaire de l'ONU et conserver un double dans vos dossiers. Ce formulaire pourra aussi aider l'ONU dans ses vérifications ordinaires périodiques.

This is to certify that (child's name) _____ received tutoring in the _____ language
Je certifie que (nom de l'enfant) *a suivi des cours de* *(langue enseignée)*

during the period from (day/month/year) _____ until (day/month/year) _____.
pendant la période du (jour/mois/année) *au (jour/mois/année)*

He/she was taught / *L'enfant a suivi des cours*

daily/*chaque jour* _____ (yes/no) *(oui/non)* from/*de* _____ (am/pm) *(heures)* to/*à* _____ (am/pm) *(heures)*, or/*ou*
weekly/*chaque semaine* _____ (No. of days/*nombre de jours*) from/*de* _____ (am/pm) *(heures)* to/*à* _____ (am/pm) *(heures)*, or/*ou*
monthly/*chaque mois* _____ (No. of days/*nombre de jours*) from/*de* _____ (am/pm) *(heures)* to/*à* _____ (am/pm) *(heures)*.

Total number of lessons for the year: _____.
Nombre total de leçons durant l'année:

The tuition was on a group ☐ or individual ☐ basis (please check one). The tuition fees were _____ per hour/lesson.
S'est-il agi de cours collectifs ☐ *ou de leçons particulières?* ☐ *Le tarif a été de* *l'heure/la leçon.*

(For instruction by a private tutor, please attach evidence of your certification as a teacher of the language of instruction)
(Dans le cas de leçons particulières, joindre votre certificat d'aptitude à l'enseignement de la langue concernée)

(Please attach a brief statement on the child's linguistic ability in this language)
(Veuillez joindre une brève description des capacités de l'enfant dans la langue enseignée)

Payments were made by the staff member to the institution or tutor as follows:
Le fonctionnaire a acquitté à l'établissement ou au professeur les montants ci-après :

Currency, amount and date *Monnaie, montant et date*	Currency, amount and date *Monnaie, montant et date*	Currency, amount and date *Monnaie, montant et date*	Currency, amount and date *Monnaie, montant et date*

PLEASE COMPLETE ALL SECTIONS AND ENSURE THAT ANY ATTACHMENTS OR CORRECTIONS ARE INITIALLED BY THE SIGNATORY. FOR PRIVATE TUTORS, PLEASE PROVIDE EVIDENCE OF CERTIFICATION IN THE LANGUAGE OF INSTRUCTION.

IMPORTANT:

VEILLEZ À COMPLÉTER TOUTES LES SECTIONS ET À CE QUE TOUTE PIÈCE JOINTE OU CORRECTION SOIT PARAPHÉE PAR LE SIGNATAIRE. DANS LE CAS DE LEÇONS PARTICULIÈRES, JOINDRE VOTRE CERTIFICAT D'APTITUDE À L'ENSEIGNEMENT DE LA LANGUE CONCERNÉE.

SEAL of educational institution (if applicable) *CACHET de l'établissement d'enseignement (le cas échéant)*	Name and title of officer signing on behalf of institution or of tutor/ *Nom et qualité de l'administrateur ayant la signature ou du professeur*	
	SIGNATURE :	
	School address/ *Adresse de l'établissement*	Telephone No./*Numéro de téléphone* (home/*domicile*):
	Tutor's address/ *Adresse du professeur*	(work/ *bureau*):

P41/A (3-18)

UNITED NATIONS NATIONS UNIES

Certificate of school attendance

For the academic year

(Please type or print all information legibly)

This is to certify that _____
(Name of child)

son/daughter of _____
(Name of staff member)

was in full-time attendance at _____
(School/college/university)

and regularly attended class in _____ grade
(Form, level or class)

from _____ to _____
(Day) (Month) (Year) *(Day) (Month) (Year)*

The actual school year began on _____
(Day) (Month) (Year)

and ended on _____
(Day) (Month) (Year)

Signature: _____

SEAL OF
EDUCATIONAL INSTITUTION

_____
Name and title of officer
signing on behalf of educational institution

Date: _____
Place: _____

For United Nations use only

Name of staff member	Index No	Dept./Div./Office

P.41/B (2-18) - E

UNITED NATIONS NATIONS UNIES		**CERTIFICATE OF PRESCRIBED TEXTBOOKS AND RECEIPT FOR AMOUNT PAID** ***(for special education grant only)*** ***ATTESTATION CONCERNANT LES MANUELS PRESCRITS ET LEUR COÛT*** ***(uniquement en cas d'indemnité spéciale pour frais d'études)***

Name of child/*Nom de l'enfant*	Name of staff member/*Nom du fonctionnaire*	Student ID No. (if applicable)/*Numéro (le cas échéant) de la carte d'identité scolaire ou universitaire*

To: Educational institutions attended by children of United Nations staff members

Staff members of the United Nations are entitled, under certain conditions, to an education grant. One of the educational costs which is taken into account for the purposes of the grant is the cost of textbooks. This form has been devised to assist in determining the amount paid (separate from tuition) for prescribed textbooks. Your cooperation in completing this form will be much appreciated. Please return the original to the staff member and retain a copy for your files. This may also facilitate confirmation of the information, which is performed by the United Nations on a periodic and routine basis. If the books have not been bought through a school bookstore, etc., please strike through the lines set aside for amount paid, as the staff member will provide relevant receipts.

Destinataires: Les établissements d'enseignement fréquentés par les enfants de fonctionnaires de l'Organisation des Nations Unies

Les fonctionnaires de l'ONU ont droit, sous réserve de certaines conditions, à une indemnité pour frais d'études. L'un des éléments des frais de scolarité ou d'université qui entre en ligne de compte pour calculer cette indemnité étant le coût des manuels, le présent formulaire a pour objet d'aider à déterminer le montant acquitté (indépendamment des frais de scolarité ou d'université) pour les manuels prescrits. Le concours que vous prêterez en le remplissant sera vivement apprécié. Veuillez retourner l'original au fonctionnaire de l'ONU et conserver le double dans vos dossiers. Ce formulaire pourra aussi aider l'ONU dans ses vérifications ordinaires périodiques. Si les manuels n'ont pas été achetés dans votre établissement, tirez un trait dans la colonne " Prix acquitté ", attendu que le fonctionnaire fournira les reçus voulus.

List of textbooks prescribed by the educational institution/*Liste des manuels prescrits par l'établissement d'enseignement*	
Title/*Titre*	**Amount paid/*Prix acquitté***
TOTAL	

Seal of educational institution

Cachet de l'établissement d'enseignement

Name and title of officer signing on behalf of educational institution/*Nom et qualité de l'administrateur ayant la signature*	
SIGNATURE:	DATE: (day/month/year)/(jour/mois/année):
School name and address/*Nom et adresse de l'établissement*	Telephone No./ *Numéro de téléphone*

P41/C (2-18)

UNITED NATIONS NATIONS UNIES

Certificate of attendance in summer courses

For the academic year

(Please type or print all information legibly)

This is to certify that _____
(Name of child)

son/daughter of _____
(Name of staff member)

was **required to attend a summer course/summer courses as a prerequisite** for further attendance during the subsequent regular school year **and** for the school's regular diploma at

_____
(School/college/university)

The student's level of instruction was _____
(Grade/class/form/level)

The summer course[s] attended was/were:

(a) _____
(b) _____
(c) _____
(d) _____

from _____ to _____
(Day) (Month) (Year) *(Day) (Month) (Year)*

The actual school year began on _____
(Day) (Month) (Year)

and ended on _____
(Day) (Month) (Year)

Signature: _____

SEAL OF
EDUCATIONAL INSTITUTION

_____
Name and title of officer
signing on behalf of the educational institution

Date: _____
Place: _____

For United Nations use only

Name of staff member	Index No	Dept /Div /Office

P.41/D (2-18) - E

UNITED NATIONS NATIONS UNIES

SPECIAL EDUCATION GRANT AND RELATED BENEFIT CLAIM FOR PAYMENT AND/OR REQUEST FOR ADVANCE*

INSTRUCTIONS: When submitting a claim for payment and/or a request for advance, you must complete parts I and II of this form. In addition, please complete:

- Part III if you are submitting a claim for payment of the special education grant and the related benefit and/or
- Part IV if you are submitting a request for an advance against the special education grant and the related benefit.

For each child, attach documentation to substantiate the amounts requested/claimed.

Instructions for part III, Textbooks: textbook expenses may be claimed if textbooks were not provided free of charge. If claiming textbook expense, check options in annex II of ST/IC/2018/8 and select one option (fixed amount or actual amount spent). If the actual amount spent option is selected and the amount is greater than the fixed amount (i.e., $210 at the primary level, $420 at the secondary level and $840 at the post-secondary level), attach form P.41/C completed by the educational institution and provide relevant receipts if the books were not bought through the school bookstore.

I. REQUEST/CLAIM AND CERTIFICATION

☐ I request an advance against the special education grant and the related benefit for the academic year 20 to 20 AND/OR

☐ I claim the special education grant and related benefit for the academic year 20 to 20

I understand:

- That any advance will be recovered from my salary if a claim for payment is not submitted within the set deadline;
- My obligation to retain the supporting documentation for five years in its original form or scanned copies which are certified as seen by a UN official and to submit it upon request for monitoring and compliance purposes;
- My obligation to promptly inform the Organization of any changes in the information or estimates provided in support of my request/claim;
- That the Organization may conduct a compliance review of my requests or claims;
- The consequences of submitting incomplete, unsubstantiated or false information, as discussed in section 10.4 of ST/AI/2018/1.

I attest:

- To the correctness of the information provided herewith;
- That I have exhausted and disclosed all other sources of benefits that may be available for the education and training of my child(ren), including those provided by States, local governments and medical insurance;
- That I have disclosed all scholarships, bursaries or similar grants received from the school or any other entity in respect of the child/children;
- That no other education grant is being paid in respect of the child/children for the periods indicated;
- That textbooks were not provided free of charge *(if claiming textbook expenses)*.

I authorize the United Nations to contact the educational institution directly and request any information or documentation related to the present request and/or claim. Signature of staff member: ..... Date: _____ _____ (dd/mm/yyyy)

*** Please note that for the claim to be valid, it must be submitted on a double-sided form.**

P.45/SEG (3-18) - E

UNITED NATIONS		CLAIM FOR PAYMENT OF SPECIAL EDUCATION GRANT AND RELATED BENEFIT AND/OR ADVANCE AGAINST THE EDUCATION GRANT AND RELATED BENEFIT

II. Staff member: *(parts I and II must be completed)*

Last name of staff member	First	Middle initial	Index No	Level	Dept or Div	Ext	Room No

Type of appointment	Expiry date	Entrance on duty date (day/month/year)	Home country	Duty station	Type of U.S. visa

Child's name			
Date of birth (day/month/year))			
Is the child's other parent a staff member of the United Nations common system?	☐ Yes ☐ No	**If yes, is the other parent requesting an advance/claiming education grant as well?**	☐ Yes ☐ No
Name of school or university attended			
Location of school (city, country)			
Level of instruction (class or grade)			

III. Claim for special education grant and related benefits

Academic year (from – to)	Day/month/year – day/month/year	Day/month/year – day/month/year	Day/month/year – day/month/year
Child attended school (from – to) (attach form P 41/B)	Day/month/year – day/month/year	Day/month/year – day/month/year	Day/month/year – day/month/year
Actual cost (attach P 41 and/or other receipts)	Currency and amount	Currency and amount	Currency and amount
Textbook cost (elect one option—read instructions on page 1)	Check box for fixed amount OR specify amount fixed amount ☐ US$	Check box for fixed amount OR specify amount fixed amount ☐ US$	Check box for fixed amount OR specify amount fixed amount ☐ US$
Tuition in mother tongue (attach form P 41/A)	Currency and amount	Currency and amount	Currency and amount
Other private tuition	Currency and amount	Currency and amount	Currency and amount
Special benefit	Currency and amount	Currency and amount	Currency and amount
Scholarship, bursary and similar grant	Currency and amount	Currency and amount	Currency and amount
Boarding (check box)	☐	☐	☐
Child was boarding (from – to)	Day/month/year – day/Month/Year	Day/month/year – day/month/year	Day/month/year – day/month/year
Capital assessment fee	Currency and amount	Currency and amount	Currency and amount

IV. Request for advance against the special education grant and the related benefit

Academic year (from – to)	Day/month/year – day/month/year	Day/month/year – day/month/year	Day/month/year – day/month/year

P 45/SEG (3-18) - E

Indicate the expected amount (see ST/IC/2018/8, paras 4-9)	US$	US$	US$

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School location	DUTY STN ☐ HOME CTRY ☐ OTHER CTRY ☐	DUTY STN ☐ HOME CTRY ☐ OTHER CTRY ☐	DUTY STN ☐ HOME CTRY ☐ OTHER CTRY ☐
Admissible cost			
Maximum entitlement (if prorated)			
Advance requested in part IV authorized			
Staff member entitled as above For the ASG, OHRM (Print name and SIGN)			Date:

P45/SEG (3-18) - E

Annex II

Overall maximum amounts of the special education grant and maximum entitlements for reimbursement of equipment and textbooks

Maximum amounts of the special education grant

1. The maximum amounts of the special education grant are as follows:

(a) $40,600 without boarding expenses;

(b) $45,600 with boarding expenses.

Maximum entitlement for reimbursement of equipment

2. The maximum entitlement for reimbursement of equipment for educational purposes is $3,333. That amount is part of the applicable maximum special education grant amount mentioned in paragraph 1 above.

Maximum entitlement for reimbursement of textbooks

3. If the child attends an institution that provides the necessary special arrangements, the expenses for textbooks are admissible and will be paid in accordance with the provisions of section 5.1 of administrative instruction ST/AI/2018/2. In this case, the staff member is required to obtain from the educational institution a certification on form P.41 that the textbooks have not been provided free of charge.

4. Admissible expenses for textbooks shall be reimbursed at 100 per cent of the following fixed rates:

(a) $210 for a child at the primary level;

(b) $420 for a child at the secondary level;

(c) $840 for a child at the post-secondary level.

5. When it is not possible to submit form P.41, textbook expenses may be claimed upon certification by the staff member in form P.45/SEG that the textbooks were not provided free of charge. If the actual amount spent on textbooks is greater than the fixed amount provided in paragraph 4 above, form P.41/C, completed by the educational institution, will be required for reimbursement of expenses for textbooks. In those cases, staff members are required to retain a list of prescribed textbooks and receipts documenting their purchase, in accordance with section 12.2 of administrative instruction ST/AI/2018/2, so that they may be produced for review, audit or investigation.

6. If the child attends a regular institution that does not provide the necessary special arrangements, the textbook expenses claimed under special teaching or training may be claimed upon certification by the staff member in form P.45/SEG that the textbooks were not provided free of charge. The actual amount spent on textbooks, certified on form P.41/C by the provider (e.g., the educational institution or tutor), is required for reimbursement of textbook expenses at 100 per cent under the special education grant scheme. In those cases, staff members are required to retain a list of prescribed textbooks and receipts documenting their purchases, in accordance with section 12.2 of administrative instruction ST/AI/2018/2, so that they may be produced for review, audit or investigation.

United Nations ST/IC/2018/9

Secretariat

1 March 2018

Information circular*

To: Members of the staff

From: The Assistant Secretary-General for Human Resources Management

Subject: **Rental subsidies and deductions**

1. The purpose of the present circular is to inform staff members of the procedures required when applying for a rental subsidy or reporting on and certifying housing information for the purpose of rental deductions under administrative instruction ST/AI/2018/3, entitled "Rental subsidies and deductions" ("the instruction"). Staff members should familiarize themselves thoroughly with the provisions of that instruction, which is available on the intranet (iSeek), where it can be accessed by clicking on "SGBs, AIs and ICs" under "Rules and regulations" in the "Toolkit" section, then by clicking on "Administrative Instructions (ST/AI)". The circular also provides other information that staff members may find useful in exercising their entitlement to a rental subsidy or complying with their obligations concerning rental deductions. In addition, the circular clarifies the process of self-certification of claims by staff, the obligation of staff to retain supporting documentation for five years, new approaches to monitoring compliance with the provisions for rental subsidy, and the consequences of submitting unsubstantiated or falsified claims.

2. The rental subsidies and deductions governed by parts I, II and III in the instruction apply to all group 1 duty stations, whereas parts I, II and IV in the instruction cover all group 2 duty stations. The list of duty stations, including their classification as group 1 or group 2, is published by the International Civil Service Commission (ICSC) as part of the monthly consolidated post adjustment circular (see section "List of countries and areas in French and English") and is available from https://icsc.un.org/secretariat/cold.asp?include=par. The countries marked with an asterisk are those countries in which group 1 duty stations are located.

3. Annex I to the present circular lists the documents that are required when applying for a rental subsidy and that must be retained for five years for monitoring purposes.

* The present circular supersedes information circulars ST/IC/2016/30 of 23 December 2016, ST/IC/2016/30/Corr.1 of 17 January 2017 and ST/IC/2016/30/Corr.2 of 13 June 2017 and will be in effect until further notice.

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Procedures for rental subsidy applications

4. (a) **First-time application for a rental subsidy:**

(i) **At group 1 duty stations**. Staff members in the newcomer category, as defined in section 10.1 (a) of the instruction, should submit their application for a rental subsidy following: the signing of a rental lease; the end of the period of payment of the daily subsistence allowance element of the settling-in grant; or, for a staff member recruited locally at the duty station in accordance with staff rule 4.5 (b), the first day of appointment, whichever is later. The signing of a lease and subsequent application for a rental subsidy must fall within the seven-year period of eligibility set out in section 11.1 (a) of the instruction. Staff members in the force majeure category, as defined in section 10.1 (b) of the instruction, should submit their application after signing a new lease following a force majeure move. Staff members under either category should submit their applications no later than three months after the beginning of the lease;

(ii) **At group 2 duty stations**. Staff members should submit their application for a rental subsidy no later than three months after the beginning of the lease. Staff members in posts that are subject to international recruitment, including staff members who are recruited locally at group 2 duty stations for posts in the Professional and higher categories, are entitled to apply for and receive a rental subsidy subject to meeting the terms and conditions of part I, II and IV of the instruction;

(b) **Duration of the payment period:**

(i) As defined in section 3.1 and described in section 5.2 of the instruction, the application and the payment of the subsidy will be for the duration of the lease agreement (not to exceed the maximum period of seven years in group 1 duty stations). Provided that the lease remains valid, the terms of the lease agreement remain unchanged and the factors reflected under paragraph 6 below remain unchanged, the staff member does not need to reapply for a rental subsidy. However, the staff member must reapply each time the lease is renewed;

(ii) If there is any change in the terms of the lease agreement or if there is any change in the factors reflected under section 5.2 of the instruction, the staff member must reapply for a rental subsidy within 30 calendar days of the change. If a lease agreement is terminated prior to the expiry date indicated in the lease agreement, staff members are required to immediately amend the end date of their application in the employee self-service portal. If they encounter difficulties in doing so, they should inform the Human Resources partner responsible for administering their entitlements;

(c) **Subsidy request in respect of an agent's fee**. This one-time request under section 3.6 of the instruction should be included as part of the application for a rental subsidy to which the payment of such fee relates. The subsidy for an agent's fee shall not exceed twice the amount of the reasonable maximum monthly rent level applicable to the staff member.

5. Staff members are urged to ensure the prompt submission of rental subsidy applications and should bear in mind the provisions of staff rule 3.17 (ii), under which claims for the retroactive payment of entitlements should be submitted in writing

within one year following the date on which the staff member would have been entitled to the initial payment.

6. **Requirement to submit an application:**

(a) As described in section 5.2 of the instruction, the staff member in receipt of a rental subsidy is required to submit an application as soon as any of the following changes has occurred, and no later than 30 days after the change has occurred:

(i) Change in dwelling, which includes vacating the dwelling for which a rental subsidy has been claimed;

(ii) Change in the rent, as well as in rebates and gratuities, for the same dwelling;

(iii) Changes in family size, as defined in section 3.8 of the instruction;

(b) Changes in rent include, but are not limited to, any change in the rent-sharing arrangements with another person(s) that may exist for a given dwelling;

(c) Changes in family size include, but are not limited to, situations where eligible dependants begin or cease to live in the same dwelling for whatever reason, such as a situation where a dependent child is absent from the duty station for study purposes, as described in section 3.8 of the instruction;

(d) Any of the above changes may affect the amount of the subsidy. It is the staff member's obligation to report the change no later than 30 calendar days from its occurrence and to certify the correctness of the information provided. The subsidy will then be recomputed and any change, if applicable, will be reflected in the payroll.

7. **Documentation requirements:**

(a) In compliance with section 3.3 of the instruction, and as specified in annex I, the documentation described below is to be retained in the original form or signed scanned copies by the staff member for a period of five years (or until the staff member is separated, if that occurs earlier) from the date of submission of the claim. The documentation may be requested at any time for compliance monitoring purposes:

(b) **At all duty stations:**

(i) For all staff, the documentation to be submitted with a first-time application is the original signed lease agreement and an original receipt of either the first month's rent and the cancelled rent payment cheque or evidence of bank transfer. Requests for the one-time subsidy for payment of an agent's fee must be submitted together with the contract or agreement with the agent and a copy of a receipt for the fee or the cancelled cheque or evidence of bank transfer for payment of the fee. The original documentation submitted by staff members shall be returned to them after the rental subsidy claim has been monitored;

(ii) For all subsequent applications for the same dwelling, submission should be undertaken in accordance with sections 5.2 and 5.3 of the instruction and paragraphs 8 and 13 below;

(c) **Additional requirements at group I duty stations:**

(i) When the staff member is responsible for paying electric bills separately from the rent, a copy of a recent electric bill should be submitted so that an

amount for electricity will not be deducted from the rent amount for the purpose of the subsidy calculation in accordance with section 12.3 of the instruction;

(ii) Staff members applying under the force majeure category should submit appropriate documentary evidence attesting to the reason for the change in dwelling, a copy of the former lease and a recent receipt or cancelled cheque or evidence of a bank transfer relating to such lease. These documents as well as additional information may be requested from staff members to determine their eligibility for force majeure rental subsidy;

(d) The aforementioned documentation requirements are summarized in annex I to the present circular.

8. **Self-certification of rental subsidy claims by the staff member**. In accordance with paragraph 7 (b) above, applications for a rental subsidy will require self-certification by the staff member, as provided for in section 5.3 of the instruction. The self-certification mechanism recognizes that the primary responsibility for certification rests with the staff member and not with the Organization. Specifically, through the self-certification mechanism, the staff member will be attesting to:

(a) The correctness of the information in the application form and any supporting documents;

(b) The understanding of the documentation requirements;

(c) The understanding of the obligation to retain the documentation for a period of five years and to submit this documentation upon request for compliance monitoring purposes at any given time within a five-year period;

(d) The understanding of the obligation to inform the Organization, through a rental subsidy application, of any of the changes specified in section 5.2 of the instruction (change in dwelling, change in rent for the same dwelling, changes in family size);

(e) The understanding of the obligation to inform the Organization of any housing assistance received, as described in section 8 of the instruction;

(f) The understanding that the Organization may conduct compliance monitoring of the staff member's claim(s) for rental subsidy at any given time (section 5.6 of the instruction);

(g) The understanding of the consequences of submitting incomplete, unsubstantiated or false information (section 5.7 of the instruction).

Submission of applications for a rental subsidy

9. Staff members shall submit their applications for a rental subsidy through the employee self-service portal of the central administrative system (Umoja).

10. Prior to submitting their application, staff members are strongly encouraged to consult the tutorials and instructions available on the Umoja website (https://umoja.un.org/content/ess-mss).

11. In the case of an application relating to standard rent, the request for a subsidy is automatically approved through the employee self-service portal. Staff members will be notified that the submission was successful and will have the possibility to check their rental subsidy entitlement. In the case of force majeure, shared rent or combined rent, the request will be routed for approval to the human resources partner

responsible for administering entitlements and will appear as a "request in process" in the employee self-service portal.

Monitoring of rental subsidy claims

12. According to sections 5.5 through 5.7 of the instruction, the Organization will conduct periodic compliance monitoring of staff members' claims for a rental subsidy. This is done for the purpose of verifying the correctness of the data submitted in the application and ensuring the proper use of the benefit according to the terms and conditions described in the instruction, as well as for ensuring staff members' compliance with the relevant provisions for the rental subsidy.

13. Pursuant to section 3.3 of the instruction, for the purposes of such monitoring, the staff member may be requested to submit the original required documentation or signed scanned copies of the original documentation related to the rental subsidy, including, but not limited to, lease agreements. Staff members are obligated to provide the requested documentation within 30 days from the time they are requested to do so. As part of the monitoring process, the Organization may review the requested documentation, contact the landlord and other concerned individuals and/or verify the information reflected in the application in any other relevant way.

14. Failure to present the required documentation upon request, failure to report changes in the rental subsidy situation (as a result of vacating the dwelling, change of dwelling, change of rent or changes in family size), falsification of any of the data, withholding of any relevant information or partial submission of documentation in the application may result in one or more of the following:

(a) Immediate termination of the rental subsidy;

(b) Recovery of prior subsidy payments;

(c) Disciplinary action.

Procedure for rental deductions

15. In accordance with section 8.4 of the instruction, staff members are, at the time of recruitment and at any time thereafter, required to report and certify, in form P.1-E, entitled "Personnel Induction Questionnaire", whether they receive housing assistance or free accommodation from the Organization, a Government or a related institution. Staff members are reminded that they have an obligation under staff rule 1.5 to report any change from the situation reported at the time of recruitment that could affect their status or entitlements.

16. Staff members who report that they receive housing assistance or free accommodation from the Organization, a Government or a related institution will be required to submit additional detailed information through the employee self-service portal.

17. When it is determined that a staff member is subject to a rental deduction, deductions will be made in the staff member's salary through the payroll. The staff member is not required to submit an annual application for the deductions.

Computation of rental subsidies and deductions

18. The general regime governing computation of rental subsidies is set out in section 4 of the instruction.

19. A prerequisite for an entitlement to a rental subsidy is that the amount of rent paid by the staff member exceeds the "individual threshold amount", that is, the amount of rent that the staff member is expected to bear without any subsidy. This amount is calculated in accordance with section 4.2 of the instruction by applying to the staff member's net income (i.e., the net base salary, including special post allowance, if any, post adjustment and spouse allowance or single parent allowance, as applicable) the applicable rental subsidy threshold percentage established for the duty station concerned by the International Civil Service Commission, as approved by the General Assembly. The threshold percentage rates for New York are set out in annex II to the present circular. Local circulars may be issued at other duty stations setting out the rates applicable at the duty station concerned.

20. The special provisions applicable to the computation of a rental subsidy at group 1 duty stations are set out in section 12 of the instruction. For such duty stations, reasonable maximum rent levels are set by the Secretary-General on the basis of the family size of the staff member and a survey of rent levels in the local market. Levels of reasonable maximum rent for New York are set out in annex III. Local circulars are issued at other duty stations setting out the reasonable maximum rent levels applicable at the duty station concerned.

21. Sample calculations of rental subsidies and a sample calculation of rental deduction for New York are set out in annex IV. Sample calculations of rental subsidies and deductions at group 2 duty stations are set out in annex V.

Annex I

Required documentation for rental subsidy

The following documentation is required to apply for a rental subsidy and for monitoring purposes. These documents are to be retained by the staff member for five years from the date of submission of the claim.

	Required documentation
For staff in all locations	Original signed lease agreement and subsequent lease extensions
	Copy of first month's rent receipt, cancelled rent payment cheque, or bank transfer
To request a subsidy for payment of an agent's fee	Contract or agreement with the agent (including licence number and fee)
	Original receipt for the fee, cancelled cheque for payment, or evidence of bank transfer
Additionally, for staff at group 1 duty stations	Original electric bills (when the staff member is responsible for paying electric bills separately from the rent)
Staff members applying under the force majeure category	Evidence attesting to the reason for the change in dwelling
	Copy of the former lease
	Recent receipt, cancelled cheque or evidence of bank transfer relating to such lease

Annex II

Threshold percentages for New York for the purpose of calculating rental subsidies

Effective 1 January 2017, the threshold percentage figures for New York approved by the International Civil Service Commission are as follows:

	Threshold
Staff in receipt of a spouse or single parent allowance	28
Other staff members	(28 x 1.06)[a]

[a] See ICSC/CIRC/GEN/01/2016, on procedures for calculation of rental subsidy upon implementation of the unified base/floor salary scale, effective 1 January 2017. Available from http://icsc.un.org.

Annex III

Reasonable maximum rent levels for New York

Effective 1 January 2017, the revised reasonable maximum rent levels for New York are as follows:

Family size	*Number of bedrooms*	*Rent (United States dollars)*
Staff member alone	1	3 700
Staff member with spouse	2	5 400
Staff member with 1 child	2	5 400
Staff member with 2 children	3	8 100
Staff member with 3 or more children	4	10 000

Annex IV

Sample calculations (New York)

Example 1. Staff member is P-3/V (no spouse or single parent allowance), newcomer, renting a one-bedroom apartment for US$ 3,530 per month, including electricity cost. Date of arrival at New York is 16 January 2017. First day of current lease is 1 February 2017

Rental subsidy calculation:				**Multiplier**	63.2
1. Total income		US$	5.	**Reasonable maximum rent level**	3 700.00
(a) Monthly net base salary (gross less staff assessment)		5 356.08	6.	Rent for purpose of subsidy calculation (smaller of line 4 or 5)	3 500.00
(b) Post adjustment		3 385.04	7.	Excess of rent over threshold (line 6 less line 3)	877.66
(c) Special post/spouse/single parent allowance		0.00	8.	Percentage reimbursement	80.00
	(d) Total	8 741.13	9.	Reimbursement amount (line 7 x line 8)/100	702.13
2. **Threshold percentage**		30.00	10.	40 per cent of rent for purpose of subsidy calculation (0.4 x line 6)	1 400.00
3. Individual threshold amount (line 1 (d) x line 2)/100		2 622.34	11.	**Subsidy** (smaller of line 9 or 10)	702.13
4. **Monthly rent** (less electricity cost)		3 500.00	12.	Subsidy in local currency	702.13
Exchange rate	Rent, US$	3 500.00			

If line 3 is greater than line 4, STOP. No subsidy payable.

COMMENTS: (1) In this example, payment of rental subsidy commences only as of 15 February 2017, the first day following the end of the period of payment of the daily subsistence allowance portion of the assignment grant, not on the first day of the current lease. (2) A flat amount of US$ 30 was deducted from the monthly rent to account for the cost of electricity included in it

Example 2. Staff member is P-2/VI, in receipt of a spouse allowance, newcomer, residing with spouse in a two-bedroom apartment at a monthly rent of US$ 5,550, excluding electricity cost. Date of arrival at New York is 22 April 2017. First day of current lease is 1 July 2017.

Rental subsidy calculation:				**Multiplier**	63.2
1. Total income		US$	5.	**Reasonable maximum rent level**	5 400.00
(a) Monthly net base salary (gross less staff assessment)		4 365.75	6.	Rent for purpose of subsidy calculation (smaller of line 4 or 5)	5 400.00
(b) Post adjustment		2 759.15	7.	Excess of rent over threshold (line 6 less line 3)	3 285.33
(c) Special post/spouse/single parent allowance		427.49	8.	Percentage reimbursement	80.00
	(d) Total	7 552.40	9.	Reimbursement amount (line 7 x line 8)/100	2 628.26
2. **Threshold percentage**		28.00	10.	40 per cent of rent for purpose of subsidy calculation (0.4 x line 6)	2 160.00
3. Individual threshold amount (line 1 (d) x line 2)/100		2 214.64	11.	**Subsidy** (smaller of line 9 or 10)	2 160.00
4. **Monthly rent** (less electricity cost)		5 550.00	12.	Subsidy in local currency	2 160.00
Exchange rate	Rent, US$	5 550.00			

If line 3 is greater than line 4, STOP. No subsidy payable.

COMMENTS: (1) Although the staff member's period of eligibility for subsidy commences on 22 April 2017, subsidy is payable only as of 1 July 2017, the first day of the current lease. (2) The actual rent exceeds the reasonable maximum rent level; thus, the latter is used for the purpose of calculation. (3) The amount of subsidy payable is based on 40 per cent of the reasonable maximum rent level.

Example 3. Rental deduction. Staff member is at the Assistant Secretary-General level, with no spouse or single parent allowance, and is receiving free housing from a Government.

Rental deduction calculation:					
1. Total income		US$		**Multiplier**	63.2
(a) Monthly net base salary (gross less staff assessment)		10 882.17	5. **Individual rental deduction threshold amount (64% of line 3)**		3 409.86
(b) Post adjustment		6 877.53	6. Excess of individual rental deduction threshold amount over rent (line 5 less line 4)		3 409.86
(c) Special post/spouse/single parent allowance		0.00	7. Percentage deduction		80.00
	(d) Total	17 759.70	8. **Rental deduction** (line 6 x line 7)/100		2 727.89
2. **Threshold percentage**		30.00	**COMMENTS:** A rental deduction is levied on the staff member because the housing cost (virtually zero due to the free housing received from a Government) is substantially below the average rent used in calculating the post adjustment index for the duty station		
3. Individual threshold amount (line 1 (d) x line 2)/100		5 327.91			
4. **Monthly rent** (less electricity cost)		0.00			
Exchange rate	Rent, US$	0.00			

Annex V

Sample calculations (group 2 duty stations)

Example 1. Staff member is P-2/VIII, in receipt of a spouse allowance. Date of arrival at duty station X is 10 August 2000. First day of current lease is 1 October 2005. Rent paid is US$ 1,700 exclusive of electricity cost.

Rental subsidy calculation:			**Duty station: X**	**Multiplier**	39.9
1. Total income		US$	5. **Rent level certified as reasonable?**		Yes.
(a) Monthly net base salary (gross less staff assessment)		4 741.42	6. Rent for purpose of subsidy calculation		1 700.00
(b) Post adjustment		1 891.83	7. Excess of rent over threshold (line 6 less line 3)		153.13
(c) Special post/spouse/single parent allowance		397.99	8. Percentage reimbursement		80.00
	(d) Total	7 031.24	9. Reimbursement amount (line 7 x line 8)/100		122.5
2. **Threshold percentage**		22.00	10. 40 per cent of rent for purpose of subsidy calculation (0.4 x line 6)		680.00
3. Individual threshold amount (line 1 (d) x line 2)/100		1 546.87	11. **Subsidy** (smaller of line 9 or 10)		122.5
4. **Monthly rent** (less electricity cost)		1 700.00	12. Subsidy in local currency		122.5
Exchange rate	Rent, US$	1 700.00			

If line 3 is greater than line 4, STOP. No subsidy payable.

COMMENTS: Although the staff member's period of eligibility for rental subsidy commences on 9 September 2000, that is, the first day following the end of the period of payment of the daily subsistence allowance portion of the assignment grant, the subsidy is payable only as of 1 October 2005, the first day of the current lease.

Example 2. Staff member is P-5/III, in receipt of a spouse allowance, residing with spouse and two dependent children in a house with a monthly rent of US$ 2,500, exclusive of electricity cost. The authorized official at duty station Y certified that the rent is inappropriately high and recommended a rental amount of US$ 2,000 to be used for the purpose of the rental subsidy calculation.

Rental subsidy calculation:			**Duty station: Y**	**Multiplier**	16.8
1. Total income		US$	5. **Rent level certified as reasonable?**		No.
(a) Monthly net base salary (gross less staff assessment)		7 251.67	6. Rent for purpose of subsidy calculation		2 000.00
(b) Post adjustment		1 218.28	7. Excess of rent over threshold (line 6 less line 3)		383.93
(c) Special post/spouse/single parent allowance		508.20	8. Percentage reimbursement		80.00
	(d) Total	8 978.14	9. Reimbursement amount (line 7 x line 8)/100		307.15
2. **Threshold percentage**		18.00	10. 40 per cent of rent for purpose of subsidy calculation (0.4 x line 6)		800.00
3. Individual threshold amount (line 1 (d) x line 2)/100		1 616.07	11. **Subsidy** (smaller of line 9 or 10)		307.15
4. **Monthly rent** (less electricity cost)		2 500.00	12. Subsidy in local currency		307.15
Exchange rate	Rent, US$	2 500.00			

If line 3 is greater than line 4, STOP. No subsidy payable.

COMMENTS: The rental subsidy was calculated on the basis of the amount of reasonable rent recommended by the authorized official in the light of the staff member's family status and/or the conditions prevailing in the local housing market.

Example 3. Rental deduction. Staff member is P-2/VIII, in receipt of a spouse allowance, and in receipt of housing assistance from the Government in the form of subsidized rent. Rent paid by the staff member is US$ 250 per month exclusive of electricity cost.

Rental deduction calculation:				**Duty station: X**	**Multiplier**	39.9
1. Total income			US$			
(a) Monthly net base salary (gross less staff assessment)			4 741.42	5. **Individual rental deduction threshold amount (64 per cent of line 3)**		990.00
(b) Post adjustment			1 891.83	6. Excess of individual rental deduction threshold amount over rent (line 5 less line 4)		740.00
(c) Special post/spouse/single parent allowance			397.99	7. Percentage deduction		80.00
		(d) Total	7 031.24	8. **Rental deduction** (line 6 x line 7)/100		592.00
2. **Threshold percentage**			22.00	**COMMENTS:** A rental deduction is levied on the staff member on account of the fact that the monthly rent is substantially lower than the average rent used in calculating the post adjustment index for the duty station. The authorized official at the duty station has certified the dwelling to be of quality standard		
3. Individual threshold amount (line 1 (d) x line 2)/100			1 546.87			
4. **Monthly rent** (less electricity cost)			250.00			
Exchange rate		Rent, US$	250.00			

Example 4. Rental deduction. Staff member is D-1/III, in receipt of a single parent allowance, and in receipt of free housing from the Government.

Rental deduction calculation:				**Duty station: Y**	**Multiplier**	16.8
1. Total income			US$			
(a) Monthly net base salary (gross less staff assessment)			8 608.33	5. **Individual rental deduction threshold amount (64 per cent of line 3)**		1 227.78
(b) Post adjustment			1 446.20	6. Excess of individual rental deduction threshold amount over rent (line 5 less line 4)		1 227.78
(c) Special post/spouse/single parent allowance			603.27	7. Percentage deduction		80.00
		(d) Total	10 657.81	8. **Rental deduction** (line 6 x line 7)/100		982.22
2. **Threshold percentage**			18.00	**COMMENTS:** A rental deduction is charged to the staff member in view of the fact that the staff member is receiving free housing from the Government. The authorized official at the duty station has certified the dwelling to be of quality standard		
3. Individual threshold amount (line 1 (d) x line 2)/100			1 918.40			
4. **Monthly rent** (less electricity cost)			0.00			
Exchange rate		Rent, US$	0.00			